

**GRANT PARISH RECREATIONAL  
DISTRICT NO. 2  
GRANT PARISH, LOUISIANA  
Component Unit  
Financial Statements  
December 31, 2014**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date APR 15 2015

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## **THE VERCHER GROUP**

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### MEMBERS

American Institute of  
Certified Public Accountants

Society of Louisiana  
Certified Public Accountants

### **INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

Board of Directors  
Grant Parish Recreational District No. 2  
1796 Hwy 107  
Effie, LA 71331

We have compiled the accompanying balance sheet-cash basis of Grant Parish Recreational District No. 2, a component unit of the Grant Parish Police Jury, as of December 31, 2014, the related statement of revenues and expenditures-cash basis, and supplementary information for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

The management of the Grant Parish Recreational District No. 2 is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Grant Parish Recreational District No. 2 in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the entity's financial condition. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*The Vercher Group*

Jena, Louisiana  
March 17, 2015

**GRANT PARISH RECREATIONAL DISTRICT NO. 2**

**Balance Sheet – Cash Basis  
as of December 31, 2014**

<b>ASSETS</b>	
Cash	\$ 8,855
<b>TOTAL ASSETS</b>	<u>8,855</u>
<b>LIABILITIES</b>	
Accounts Payable	<u>-0-</u>
<b>TOTAL LIABILITIES</b>	<u>-0-</u>
<b>FUND BALANCE</b>	
Unassigned Fund Balance	<u>8,855</u>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<u>\$ 8,855</u>

See accountant's report.

**GRANT PARISH RECREATIONAL DISTRICT NO. 2**

**Statement of Revenues & Expenditures – Cash Basis  
For the Year Ended December 31, 2014**

<b>REVENUES</b>	
Ad Valorem Taxes & Revenue Sharing	\$ <u>19,662</u>
<b>TOTAL REVENUES</b>	<u>19,662</u>
<b>EXPENDITURES</b>	
Culture & Recreation	<u>12,237</u>
<b>TOTAL EXPENDITURES</b>	<u>12,237</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	7,425
<b>FUND BALANCE--BEGINNING</b>	<u>1,430</u>
<b>FUND BALANCE--ENDING</b>	\$ <u>8,855</u>

See accountant's report.

## **Supplementary Information**

## **GRANT PARISH RECREATIONAL DISTRICT NO. 2**

### **Schedule of Compensation Benefits and Other Payments to Agency Head or Chief Executive Officer For the Year Ended December 31, 2014**

#### **Grant Parish Recreation District No. 2**

<b>Purpose</b>	<b>Amount</b>
Salary	\$ -0-
Benefits-Insurance	-0-
Benefits-Retirement	-0-
Benefits (List any other here)	-0-
Car Allowance	-0-
Vehicle Provided by Government	-0-
Per Diem	-0-
Reimbursements	-0-
Travel	-0-
Registration Fees	-0-
Conference Travel	-0-
Continuing Professional Education Fees	-0-
Housing	-0-
Un-vouchered Expenses*	-0-
Special Meals	-0-

\*An example of an un-vouchered expense would be a travel advance.

See accountant's report.

## Affidavit and Revenue Certification

### GRANT PARISH RECREATIONAL DISTRICT NO. 2

#### ANNUAL SWORN FINANCIAL STATEMENTS AND CERTIFICATION OF REVENUES \$50,000 OR LESS

As Of And For The Year Ended December 31, 2014

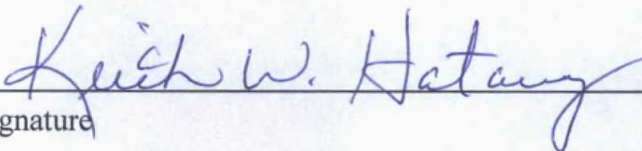
The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(I)(1)(c)(i).

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#### AFFIDAVIT

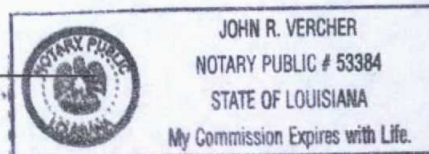
Personally came and appeared before the undersigned authority, Keith Hataway, president, Grant Parish Recreational District No. 2, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Grant Parish Recreational District No. 2 as of December 31, 2014, and the results of operations for the year then ended, in accordance with basis of accounting described within the accompanying financial statements.

In addition, Keith Hataway, president, Grant Parish Recreational District No. 2, who, duly sworn, deposes and says that Grant Parish Recreational District No. 2 received \$50,000 or less in revenues and other sources for the year ended December 31, 2014, and accordingly, is not required to have an audit for the previously mentioned year.

  
Signature

Sworn to and subscribed before me, this 17<sup>th</sup> day of March, 2015.

  
NOTARY PUBLIC



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Keith Hataway  
1796 Hwy 107  
Effie, LA 71331